**THE HONOURABLE MRS. JUSTICE T. MEENA KUMARI**
**AND**
**THE HONOURABLE MS. JUSTICE G. ROHINI**

**WRIT PETITION No. 24457 of 2007**

**ORAL ORDER:**
(Per T. Meena Kumari, J)

The Writ Petition is filed seeking to quash the order of the 3rd respondent in LIII(4)/696/2007, dated 2.11.2007 refusing to grant stay of collection of disputed tax of Rs.3,44,44,520/- for the tax period September, 2005 to March, 2006 pending disposal of the appeal before the 2nd respondent as illegal and consequently to restrain the 1st respondent from taking any coercive steps for recovery of the balance of disputed tax of Rs.1,72,22,260/- out of total disputed tax of Rs.3,44,44,520/- pending before the 2nd respondent.

It is submitted by the learned counsel for the petitioner that the total liability of demand would be Rs. 3,44,44,520/-. The learned counsel for the petitioner further submits that a notice dated 13.11.2007 has been issued to the petitioner demanding to pay a sum of Rs. 1,72,22,260/- as against a sum of Rs. 3,44,44,520/- and the stay petition filed by the petitioner before the 3rd respondent has been rejected by orders dated 2.11.2007. Challenging the said rejection, the present Writ Petition has been filed. It is further submitted by the learned counsel for the petitioner that since the total amount has been paid, if no stay is granted, the petitioner would be put to irreparable loss.

Heard the learned Government Pleader.

In view of the facts and circumstances of the case, it would

suffice if stay is granted subject to payment of 50% of the total amount i.e. Rs.3,44,44,520/- demanded in the notice dated 13.11.2007.

Accordingly, the Writ Petition is disposed of. However, stay is granted subject to payment of 50% of the disputed tax of Rs.3,44,44,520/- demanded by the 3rd respondent in the notice dated 13.11.2007 and the same shall be deposited before the 3rd respondent within a period of four weeks from today. It is made clear that if any amount is already paid by the petitioner towards the disputed tax, the same shall be given to the credit of the 50% of the tax now to be deposited.

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**T. MEENA KUMARI, J**

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**G. ROHINI, J**

20.11.2007

**N.B.**
**C.C. by 22.11.2007**
**BO**
**CHV**